temple was concerned, it could also be made by purchase in the open market or on the contract system. The expenditure would be better controlled by a system of money allotments. The system of payment in kind was a source of hardship to the ryots also.

The member therefore prayed that the *Sripandaravaka* tax, *michavaram* and *tiruppuvaram* might be commuted into money payments.

DEWAN'S REPLY: Mr. Padmanabha Aiyar, I am not prepared to accept in their entirety the theories you have advanced as to what led to this system of *michavaram* and *tiruppuvaram*. You may or may not be correct historically but, in one respect at any rate, I doubt your accuracy and that is, as to the reason why taxation *in kind* came into being. I do not believe it was entirely due to the absence of coined money; but I think it arose mainly out of the need for supplies in kind. *Michavaram* and *tiruppuvaram* have long been a sore point with me; particularly *tiruppuvaram*, because there is hardly a day when I do not get from the Secretariat a file or two dealing with this manner of adjusting tax. This is a matter in which you must not expect me to intervene. The possibility of a change has been considered more than once; and more than once, the Government have had to face you with an attitude of *non possumus* in regard to this very difficult subject. The *Devaswoms* and *Brahmaswoms* have needs which have to be met. Let me tell you that the *Sripandaravaka* is already experiencing difficulty in getting its full requirements in paddy and other articles. That being the position, I will be the last man in Travancore to make things more difficult for *Sripandaravaka*. Therefore, I am not prepared to take up your suggestion.

3. Hardships caused to the jenmies and tenants on account of the present system of payment of tiruppuvaram and remedies therefor.

MR. RAMAN PILLAI NILAKANTA PILLAI (*Member, Kottarakara taluk*) began by saying that *tiruppuvaram* or *jenmibhogam* was the assignment of a portion of the assessment fixed on land in favour of *Devaswoms* or *Brahmaswoms*. The authority for such payments could be found in the pre-Settlement records such as the *pattas* issued at the Settlement of 989, the *vilangipers* and the *tandaper* accounts. Although the last Settlement was conducted on the basis of those records, several mistakes in the amounts of *tiruppuvaram* provided in the *pattas* had cropped up. As a result of the representations made by the claimants to those payments and of the decisions of civil courts on the subject, the Government had issued a circular order under date the 28th December, 1922, for correcting the concerned *pattas* in accordance with the pre-Settlement records ; but many such mistakes still remained unrectified.

As regards the responsibility for making such payments, the defendant *pattadars* in several civil suits filed by the *jenmies* had contended that the Government were primarily responsible for paying up the arrears till the dates of correction of *pattas* and that the *pattadars* were liable only from those dates. The High Court also had, in a judgment pronounced on the 31st Karkatakam, 1100, held that *tiruppuvaram* was a portion of the tax due to the Government and that the responsibility for paying it lay primarily with the Government. The effect of this decision was that the *tiruppuvaram* due to the *jenmies*, etc., should be paid by the Government and that the *pattadars* in whose *pattas* the payment of *tiruppuvaram* in kind was provided were only bound to pay the amounts of paddy at the commutation rate applicable to Government lands. The Government had not done anything to act up to the above judgment, as a result of which many of the *jenmies* still sued the *pattadars* alone for recovering the *tiruppuvaram* due to them. Such a state of affairs caused inconvenience and loss alike to the *jenmies*, the tenants and the Government.

In this connection, the member referred to the origin of *tiruppuvaram* alluded to in the *Final Settlement Report* submitted by Mr. S. Padmanabha Aiyar. In olden days, private lands became the property of the Government by escheat or other reasons. The *michavaram* and other dues till then payable by the *pattadars* were included in the tax due to the Government

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but the dues were continued to be paid by the Government or the subsequent registry holder to the persons concerned. As regards the payment of those dues, the Hon'ble Mr. Ramiengar, a former Dewan of Travancore, had suggested that it should be made from the Government treasuries and that the *pattadars* should be asked to pay to the Sirkar the whole tax provided in their *pattas*.

For the foregoing reasons, the member said that it would be advantageous if the payment of *tiruppuvaram* be arranged through Government agency. It was also necessary to rectify speedily all mistakes which were committed at the last Settlement and which had resulted in the reduction or omission of pre-Settlement *tiruppuvarams* and for this, he suggested the adoption of the following measures :—

(1) The *jenmies*, to whom *tiruppuvarams* are due, should be asked, by a notification, to submit, within a period of six months, to the Tahsildars concerned, statements showing the situation, area, etc., of the lands on which the *tiruppuvarams* were charged and the amounts of *tiruppuvaram* provided at the last Settlement and also to present formal applications claiming the amounts due according to the pre-Settlement records.

(2) The Tahsildars should entertain such applications, enter them in a special register to be opened for the purpose, make enquiries and report results to the Government for decision. The *pattas* and other records should be corrected in accordance with the Government decision and arrangements made for the payment of the dues.

(3) In cases where the payment of *tiruppuvaram* was provided for in money, money payments should be continued ; but where paddy payments were provided, they should be made in money at the *nirak* rate prevailing at the end of year. If claimants failed to appear to accept payments on the due date, the dues should be sent by money order or it should be ruled that the money due will not bear interest after the due dates.

DEWAN'S REPLY : Mr. Nilakanta Pillai, let me assure you that the Government are alive to the necessity for the correction of mistakes that have been made in connection with the *tiruppuvaram* and are doing all they can to make the tax more easily payable. But the inconveniences you so eloquently described are inevitable in the case of some of these ancient forms of tenures ; and the mode of payment of a tax which has been surviving for ages is not easy to abolish in a day. I say, whenever it is possible, the Government are making the payment of tax easier in the case of *tiruppuvaram*. More than that it is not at present possible to do. But you must also bear in mind that, when a man agrees to take up land under a particular tenure knowing full well what he is doing, we must assume that he is prepared to put up with this little inconvenience in the matter of payment of the tax. Possibly, when the next Settlement comes, this question of the manner of payment may be taken up for re-adjustment or possibly abolition altogether.

DEWAN : I have just received a telegram from our former Dewan, Mr. Krishnan Nair, sending his hearty greetings to the Assembly.

4. Change of kist months from Tulam and Vrischikam, and Meenam and Medam, to Vrischikam and Dhanu, and Edavam and Mithunam, respectively.

MR. MUTTUMPERUMAL PILLAI SUBRAHMANYA PILLAI (*Member, Neduvangad taluk*) said that most people in the Neduvangad taluk were either cultivators of paddy lands or owners of cocoanut and pepper farms, that it was in the months of Vrischikam, Dhanu, Edavam and Mithunam that proper prices were obtained for paddy, pepper and cocoanuts and that, therefore, those months should be fixed as the *kist* months, instead of Tulam and Vrischikam, and Meenam and Medam. The change would not in any way inconvenience the Government, but would, on the other hand, be highly beneficial to the ryots.

According to the *pattas* issued to the ryots, the tax payable in kind need be paid only on any date between Chingam and Vrischikam so far as the Kanni crop was concerned and on any date between Makaram and Medam

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